UNITED STATES TAX COURT WASHINGTON, DC 20217

| CARRIE L. SMITH, | SD |
|-----------------------------------|------------------------|
| Petitioner(s), |)) |
| v. |) Docket No. 19844-12. |
| COMMISSIONER OF INTERNAL REVENUE, |)) |
| Respondent |)) |
| |)) |
| |)) |
| |) |

<u>ORDER</u>

This case was originally on the Court's May 20, 2013 trial calendar for Buffalo, New York. It raised many of the issues already being litigated in *Coffey v. Commissioner*. All agreed to keep it on a back burner until *Coffey* came out, which it did earlier this week. The Court spoke with the parties on February 1, 2018 to discuss how to get this case moving and it is

ORDERED that on or before March 1, 2018 the parties file a status report suggesting how to bring this case to a conclusion, perhaps by cross-motions for summary judgment or trial on the residency issue or a stipulation to be bound by any final nonappealable decisions in the *Coffey* cases.

(Signed) Mark V. Holmes Judge

Dated: Washington, D.C. February 1, 2018